

# HOUSE . . . . . No. 2480

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By Mr. Mariano of Quincy, petition of Ronald Mariano for legislation to provide an income tax exemption for families caring for their elderly relatives at home. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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### AN ACT PROVIDING AN INCOME TAX EXEMPTION FOR FAMILIES CARING FOR THEIR ELDERLY RELATIVES AT HOME.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1     SECTION 1. Section 3, Part B, paragraph (b) (1) of Chapter  
2 of the General Laws, as appearing in the 2002 Official Edition, is  
3 hereby amended by adding the following new paragraph:—  
4     (D) an additional exemption of three thousand dollars if the  
5 taxpayer provided more than one-half of the support for an elderly  
6 relative, other than a spouse, who has attained the age of seventy-  
7 five before the taxable year provided that the elderly relative  
8 resided with the taxpayer for more than six months of the taxable  
9 year; and provided further, that the adjusted gross income of the  
10 taxpayer does not exceed thirty thousand dollars for the year in  
11 which the exemption is being claimed.

1     SECTION 2. Section 3, Part B, paragraph (b) (1A) of Chapter  
2 62 of the General Laws, as appearing in the 2002 Official Edition,  
3 is hereby amended by adding the following new subparagraph:—  
4     (D) an additional exemption of three thousand dollars if the  
5 taxpayer provided more than one-half of the support for an elderly  
6 relative, other than a spouse, who has attained the age of seventy-  
7 five before the taxable year provided that the elderly relative  
8 resided with the taxpayer for more than six months of the taxable  
9 year; and provided further, that the adjusted gross income of the

10 taxpayer does not exceed forty thousand dollars for the year in  
11 which the exemption is being claimed.

1 SECTION 3. Section 3, Part B, paragraph (b) (2) of Chapter 62  
2 of the General Laws, as appearing in the 2002 Official Edition, is  
3 hereby amended by adding the following new subparagraph:—

4 (D) an additional exemption of three thousand dollars if the tax-  
5 payer provided more than one-half of the support for an elderly  
6 relative, other than a spouse, who has attained the age of seventy-  
7 five before the taxable year provided that the elderly relative  
8 resided with the taxpayer for more than six months of the taxable  
9 year; and provided further, that the adjusted gross income of the  
10 taxpayer does not exceed forty thousand dollars for the year in  
11 which the exemption is being claimed.

1 SECTION 4. The commissioner shall adopt rules and regula-  
2 tions governing the provisions of this act that are not inconsistent  
3 with the provisions contained herein.

1 SECTION 5. The provisions of this act shall be effective for  
2 taxable years beginning January first, two thousand and six.